

## ABSTRACT OF THE DISCLOSURE

The light emitting device according to the present invention is characterized in that a gate electrode comprising a plurality of conductive films is formed, and concentrations of impurity regions in an active layer are adjusted with making use of selectivity of the conductive films in etching and using them as masks. The present invention reduces the number of photolithography steps in relation to manufacturing the TFT for improving yield of the light emitting device and shortening manufacturing term thereof, by which a light emitting device and an electronic appliance are inexpensively provided.